BOSTON SCIENTIFIC CORP Form 8-K January 10, 2007

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): January 10, 2007

BOSTON SCIENTIFIC CORPORATION

(Exact name of registrant as specified in charter)

<u>DELAWARE</u>	<u>1-11083</u>	<u>04-2695240</u>
(State or other	(Commission	(IRS employer
jurisdiction of	file number)	identification no.)
incorporation)		

One Boston Scientific Place, Natick, Massachusetts

<u>01760-1537</u>

(Address of principal executive offices)

(Zip code)

Registrant's telephone number, including area code: (508) 650-8000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- " Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On January 10, 2007, Boston Scientific Corporation (the "Company") issued a press release announcing preliminary, unaudited net sales for the fourth quarter and full year ended December 31, 2006. A copy of the release is furnished with this report as Exhibit 99.1.

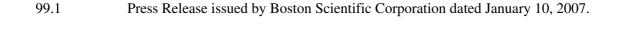
ITEM 7.01. REGULATION FD DISCLOSURE.

In the same press release, the Company announced that at the JP Morgan Healthcare Conference on January 9, 2007, Larry Best, Chief Financial Officer, said he believes the drug-eluting stent market is going through a period of correction. He said that while he estimates current U.S. drug-eluting stent penetration rates may be less than 75 percent, he expects them to return to levels in excess of 80 percent.

During the Conference, slide 26 of the Company's presentation incorrectly presented for 2006 the mid-point of its previously announced range of worldwide drug-eluting stent revenue. The estimated mid-point should have been reflected as \$2.4 billion as opposed to \$2.3 billion.

The information in this Current Report on Form 8-K and the Exhibit attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, regardless of any general incorporation language in such filing.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.



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SIGNATURE

Pursuant to the requirements of the Securities and Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

BOSTON SCIENTIFIC CORPORATION

Date: January 10, 2007 By: /s/ Lawrence J. Knopf

Lawrence J. Knopf

Vice President and Assistant General Counsel